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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 28th July, 1973/*Sravana* 6, 1895 (*Saka*)

The following President's Acts are published for general information:—

THE ORISSA SALES TAX (AMENDMENT) ACT, 1973
No. 6 OF 1973

Enacted by the President in the Twenty-fourth Year of the Republic of India.

An Act further to amend the Orissa Sales Tax Act, 1947.

20 of 1973. In exercise of the powers conferred by section 3 of the Orissa State Legislature (Delegation of Powers) Act, 1973, the President is pleased to enact as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Orissa Sales Tax (Amendment) Act, 1973.

(2) It shall come into force at once.

Amendment of section 5.

Orissa Act XIV of 1947.

2. In section 5 of the Orissa Sales Tax Act, 1947, in sub-section (*1*),—

(*a*) in the first proviso, for the words "not exceeding ten per cent.", the words "not exceeding seven per cent." shall be substituted;

(*b*) in the second proviso, for the words "not exceeding fifteen per cent.", the words "not exceeding thirteen per cent." shall be substituted.

V. V. GIRI,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Reasons for the enactment

The first and second provisos to sub-section (*1*) of section 5 of the Orissa Sales Tax Act, 1947, were amended by the Orissa Sales Tax (Amendment) Act, 1972, raising the ceiling of tax rate in respect of non-luxury and luxury goods from 7 per cent. to 10 per cent. and from 13 per cent. to 15 per cent. respectively, with a view to empowering the State Government of Orissa to tax certain commodities at higher rates for mobilising resources to finance to Bangla Desh refugee relief operation undertaken by the Central Government.

2. Consequent upon the decision of the Central Government to discontinue the financial aid that was being given to the Bangla Desh refugees, the State Government of Orissa have proposed to restore the previous position of the law in this regard, by suitably amending the said two provisos to sub-section (*1*) of section 5 of the Orissa Sales Tax Act, 1947. To achieve this object, the proposed measure is being enacted as a President's Act.

3. As it is not practicable to refer the present legislation to the Consultative Committee of Parliament on Orissa Legislation, it has been decided, in view of the urgency of the matter, to enact the present legislation without such reference.

H. N. RAY,
Secy. to the Govt. of India,
Ministry of Finance
(Department of Expenditure).

THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1973

No. 7 OF 1973

Enacted by the President in the Twenty-fourth Year of the Republic of India.

An Act further to amend the Orissa Entertainments Tax Act, 1946.

20 of 1973. In exercise of the powers conferred by section 3 of the Orissa State Legislature (Delegation of Powers) Act, 1973, the President is pleased to enact as follows:—

Short title and commencement.

1. (1) This Act may be called the Orissa Entertainments Tax (Amendment) Act, 1973.

(2) It shall come into force at once.

Omission of section 7A.

Orissa Act V of 1946.

2. Section 7A of the Orissa Entertainments Tax Act, 1946, shall be omitted.

V. V. GIRI,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Reasons for the enactment

In order to raise resources for the Bangla Desh refugee relief operation undertaken by the Central Government, the State Government of Orissa imposed surcharge under the Orissa Entertainments Tax Act, 1946, with effect from 1st January, 1972.

2. Consequent upon the decision of the Central Government to discontinue the financial aid that was being given to the Bangla Desh refugees, the State Government of Orissa have proposed to abolish the said surcharge by amending the Orissa Entertainments Tax Act, 1946. To achieve this object, the present measure is being enacted as a President's Act.

3. As it is not practicable to refer the present legislation to the Consultative Committee of Parliament on Orissa Legislation, it has been decided, in view of the urgency of the matter, to enact the present legislation without such reference.

H. N. RAY,
Secy. to the Govt. of India,
Ministry of Finance
(*Department of Expenditure*).

THE ORISSA MOTOR VEHICLES TAXATION LAWS (AMENDMENT) ACT, 1973

NO. 8 OF 1973

Enacted by the President in the Twenty-fourth Year of the Republic of India.

An Act further to amend the Bihar and Orissa Motor Vehicles Taxation Act, 1930 and the Madras Motor Vehicles Taxation Act, 1931, in their application to the State of Orissa.

In exercise of the powers conferred by section 3 of the Orissa State Legislature (Delegation of Powers) Act, 1973, the President is pleased to enact as follows:— 20 of 1973.

1. (*1*) This Act may be called the Orissa Motor Vehicles Taxation Laws (Amendment) Act, 1973. Short title and commencement.

(*2*) It shall be deemed to have come into force on the 1st day of July, 1973.

2. For the Second Schedule to the Bihar and Orissa Motor Vehicles Taxation Act, 1930, the following Schedule shall be substituted, namely:— Substitution of new Schedule for the Second Schedule.

Bihar and Orissa Act II of 1930.

"THE SECOND SCHEDULE

[*See* sub-section (*1*) of section 6]

Description of motor vehicles	Annual rate of tax	
	For vehicles fitted entirely with pneumatic tyres	For other vehicles
(1)	(2)	(3)
	Rs.	Rs.
1. Motor cycles—		
(*a*) Bicycles—		
(*i*) not exceeding 91 kilograms in weight unladen . . .	36	48
(*ii*) exceeding 91 kilograms in weight unladen . . .	48	60
(*iii*) if used for drawing a side-car or trailer in addition to the tax payable under (*i*) and (*ii*) .	10	10
(*b*) Tricycles	48	60
2. Vehicles (including cycles with an attachment for propelling the same by mechanical power) not exceeding 254 kilograms in weight unladen, adapted and used for invalids	30	40
3. Vehicles (including tricycles weighing more than 406 kilograms unladen) constructed or adapted for use and used solely for the transport of goods in the course of trade—		
(*i*) not exceeding 1,000 kilograms in weight laden	300	450
(*ii*) exceeding 1,000 kilograms but not exceeding 3,000 kilograms in weight laden	1,300	1,950
(*iii*) exceeding 3,000 kilograms but not exceeding 5,000 kilograms in weight laden	1,400	2,100
(*iv*) exceeding 5,000 kilograms but not exceeding 7,000 kilograms in weight laden	1,700	2,550
(*v*) exceeding 7,000 kilograms but not exceeding 8,000 kilograms in weight laden	1,900	2,850
(*vi*) exceeding 8,000 kilograms but not exceeding 10,000 kilograms in weight laden	2,200	[3,300
(*vii*) exceeding 10,000 kilograms but not exceeding 12,000 kilograms in weight laden	[2,600	[3,900
(*viii*) exceeding 12,000 kilograms but not exceeding 15,000 kilograms in weight laden	[3,000	[4,500

Description of motor vehicles	Annual rate of tax	
	For vehicles fitted entirely with pneumatic tyres	For other vehicles
(1)	(2)	(3)
	Rs.	Rs.
(*ix*) exceeding 15,000 kilograms in weight laden	3,000 plus Rs. 200 for every additional 1,000 kilograms or part thereof in addition to 15,000 kilograms.	4,500 plus Rs. 200 for every additional 1,000 kilograms or part thereof in addition to 15,000 kilograms.
(*x*) additional tax payable in respect of goods vehicles used for drawing trailers—		
(*a*) for each trailer not exceeding 1,000 kilograms in weight laden	120	180
(*b*) for each trailer exceeding 1,000 kilograms but not exceeding 3,000 kilograms in weight laden	450	675
(*c*) for each trailer exceeding 3,000 kilograms in weight laden	900	1,350
Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.		
Explanation.—A vehicle shall not be deemed to be used otherwise than solely for the transport of goods in the course of trade because it is used to convey employees of the trader in the course of their employment.		
4. Motor vehicles plying for hire and used for conveyance of passengers, including motor cabs—		
(*i*) for seating not more than five persons	400	600
(*ii*) for seating more than five persons, for every person which the vehicle is permitted to carry excluding the driver and the conductor	120	180
(*iii*) for carrying standing passengers which the vehicle is permitted to carry in addition to the seating capacity for every such standing passenger	40	60
5. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage solely and weighing together with the largest number of trailers proposed to be drawn—		
(*a*) not more than 4,572 kilograms laden	250	375
(*b*) more than 4,572 kilograms laden but not more than 7,620 kilograms laden	1,800	2,700

Description of motor vehicles	Annual rate of tax	
	For vehicles fitted entirely with pneumatic tyres	For other vehicles
(1)	(2)	(3)
	Rs.	Rs.
(c) more than 7,620 kilograms laden but not more than 10,160 kilograms laden	2,400	3,600
(d) more than 10,160 kilograms laden but not more than 12,193 kilograms laden	2,800	4,200
(e) more than 12,193 kilograms laden but not more than 14,733 kilograms laden	3,000	4,500
(f) more than 14,733 kilograms laden .	3,000 plus Rs. 50 for every additional 508 kilograms or part thereof in addition to 14,733 kilograms.	4,500 plus Rs. 75 for every additional 508 kilograms or part thereof in addition to 14,733 kilograms.
6. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—		
(i) weighing not more than 762 kilograms unladen	84	120
(ii) weighing more than 762 kilograms but not more than 1,524 kilograms unladen	120	180
(iii) weighing more than 1,524 kilograms but not more than 2,286 kilograms unladen	156	240
(iv) weighing more than 2,286 kilograms but not more than 3,048 kilograms unladen	192	288
(v) weighing more than 3,048 kilograms unladen	240	360
(vi) additional tax payable in respect of such vehicles used for drawing trailers—		
(a) having such trailer not exceeding 1,016 kilograms in weight unladen	60	90
(b) for each trailer exceeding 1,016 kilograms in weight unladen	120	180
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		
(The rate of tax is chargeable annually)."		

Madras Act III of 1931.

Substitution of new Schedule for Schedule II.

3. For Schedule II to the Madras Motor Vehicles Taxation Act, 1931, the following Schedule shall be substituted, namely:—

"SCHEDULE II

(*See* section 4)

Description of motor vehicles	Annual rate of tax	
	For vehicles fitted entirely with pneumatic tyres	For other vehicles
(1)	(2)	(3)
	Rs.	Rs.
1. Motor cycles—		
(*a*) Bicycles—		
(*i*) not exceeding 91 kilograms in weight unladen . . .	36	48
(*ii*) exceeding 91 kilograms in weight unladen . . .	48	60
(*iii*) if used for drawing a side-car or trailer in addition to the tax payable under (*i*) and (*ii*) .	10	10
(*b*) Tricycles	48	60
2. Vehicles (including cycles with an attachment for propelling the same by mechanical power) not exceeding 254 kilograms in weight unladen, adapted and used for invalids	30	40
3. Vehicles (including tricycles weighing more than 406 kilograms unladen) constructed or adapted for use and used solely for the transport of goods in the course of trade—		
(*i*) not exceeding 1,000 kilograms in weight laden	300	450
(*ii*) exceeding 1,000 kilograms but not exceeding 3,000 kilograms in weight laden	1,300	1,950
(*iii*) exceeding 3,000 kilograms but not exceeding 5,000 kilograms in weight laden	1,400	2,100
(*iv*) exceeding 5,000 kilograms but not exceeding 7,000 kilograms in weight laden	1,700	2,550
(*v*) exceeding 7,000 kilograms but not exceeding 8,000 kilograms in weight laden	1,900	2,850
(*vi*) exceeding 8,000 kilograms but not exceeding 10,000 kilograms in weight laden	2,200	3,300
(*vii*) exceeding 10,000 kilograms but not exceeding 12,000 kilograms in weight laden	2,600	3,900
(*viii*) exceeding 12,000 kilograms but not exceeding 15,000 kilograms in weight laden	3,000	4,500

Description of motor vehicles	Annual rate of tax	
	For vehicles fitted entirely with pneumatic tyres	For other vehicles
(1)	(2)	(3)
	Rs.	Rs.
(*ix*) exceeding 15,000 kilograms in weight laden	3,000 plus Rs. 200 for every additional 1,000 kilograms or part thereof in addition to 15,000 kilograms.	4,500 plus Rs. 200 for every additional 1,000 kilograms or part thereof in addition to 15,000 kilograms.
(*x*) additional tax payable in respect of goods vehicles used for drawing trailers—		
(*a*) for each trailer not exceeding 1,000 kilograms in weight laden	120	180
(*b*) for each trailer exceeding 1,000 kilograms but not exceeding 3,000 kilograms in weight laden . . .	450	675
(*c*) for each trailer exceeding 3,000 kilograms in weight laden .	900	1,350
Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.		
Explanation.—A vehicle shall not be deemed to be used otherwise than solely for the transport of goods in the course of trade because it is used to convey employees of the trader in the course of their employment.		
4. Motor vehicles plying for hire and used for conveyance of passengers, including motor cabs—		
(*i*) for seating not more than five persons	400	600
(*ii*) for seating more than five persons, for every person which the vehicle is permitted to carry excluding the driver and the conductor .	120	180
(*iii*) for carrying standing passengers which the vehicle is permitted to carry in addition to the seating capacity for every such standing passenger	40	60
5. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage solely and weighing together with the largest number of trailers proposed to be drawn—		
(*a*) not more than 4,572 kilograms laden	250	375
(*b*) more than 4,572 kilograms laden but not more than 7,620 kilograms laden	1,800	2,700

Description of motor vehicles	Annual rate of tax	
	For vehicles fitted entirely with pneumatic tyres	For other vehicles
(1)	(2)	(3)
	Rs.	Rs.
(*e*) more than 7,620 kilograms laden but not more than 10,160 kilograms laden	2,400	3,600
(*d*) more than 10,160 kilograms laden but not more than 12,193 kilograms laden	2,800	4,200
(*e*) more than 12,193 kilograms laden but not more than 14,733 kilograms laden	3,000	4,500
(*f*) more than 14,733 kilograms laden	3,000 plus Rs. 50 for every additional 508 kilograms or part thereof in addition to 14,733 kilograms.	4,500 plus Rs. 75 for every additional 508 kilograms or part thereof in addition to 14,733 kilograms.
6. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—		
(*i*) weighing not more than 762 kilograms unladen . . .	84	120
(*ii*) weighing more than 762 kilograms but not more than 1,524 kilograms unladen	120	180
(*iii*) weighing more than 1,524 kilograms but not more than 2,286 kilograms unladen . . .	156	240
(*iv*) weighing more than 2,286 kilograms but not more than 3,048 kilograms unladen . . .	192	288
(*v*) weighing more than 3,048 kilograms unladen . . .	240	360
(*vi*) additional tax payable in respect of such vehicles used for drawing trailers—		
(*a*) having such trailer not exceeding 1,016 kilograms in weight unladen	60	90
(*b*) for each trailer exceeding 1,016 kilograms in weight unladen	120	180
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		

(The rate of tax is chargeable annually).".

Refund.

4. Where any person has paid tax under the Bihar and Orissa Motor Vehicles Taxation Act, 1930, or under the Madras Motor Vehicles Taxation Act, 1931, for the whole year commencing on the 1st day of April, 1973, or for any quarter or quarters of that year, at any time before the date of publication of this Act, in accordance with the rates in force immediately before such publication, the tax payable by such person on or after the 1st day of July, 1973, shall be calculated in accordance with the rates under the said Acts as amended by this Act and the excess, if any, paid by such person shall be refunded to him as early as practicable in such manner as the State Government may, by order, direct.

Bihar and Orissa Act II of 1930. Madras Act III of 1931.

V. V. GIRI,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Reasons for the enactment

In the State of Orissa the taxes on motor vehicles are collected according to the Second Schedule appended to the Bihar and Orissa Motor Vehicles Taxation Act, 1930 and Schedule II appended to the Madras Motor Vehicles Taxation Act, 1931. In December, 1971, the Central Government suggested to the State Government to levy a surcharge on the tax on motor vehicles in respect of certain types of vehicles to meet the financial burden resulting from the aid given to the Bangla Desh refugees. Since the levy of a surcharge was not considered to be a convenient method, the State Government of Orissa thought it fit to substitute the then existing Second Schedule to the Bihar and Orissa Motor Vehicles Taxation Act, 1930 and Schedule II to the Madras Motor Vehicles Taxation Act, 1931, by new ones, incorporating therein the enhanced rates of tax and accordingly the two Acts were amended by the Orissa Motor Vehicles Taxation Laws (Amendment) Act, 1972.

2. Consequent upon the decision of the Central Government to discontinue the financial aid that was being given to the Bangla Desh refugees, the State Government of Orissa have proposed to abolish the enhanced rates of tax and to revert back to the previous position of the law in this regard by restoring the Second Schedule to the Bihar and Orissa Motor Vehicles Taxation Act, 1930, and Schedule II to the Madras Motor Vehicles Taxation Act, 1931 in the form in which they stood immediately before the Orissa Motor Vehicles Taxation Laws (Amendment) Act, 1972. To achieve this object, the proposed measure is being enacted as a President's Act.

3. As it is not practicable to refer the present legislation to the Consultative Committee of Parliament on Orissa Legislation, it has been decided, in view of the urgency of the matter, to enact the present legislation without such reference.

H. N. RAY,

Secy. to the Govt. of India,
Ministry of Finance
(Department of Expenditure).

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